

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
County Name: DES MOINES COUNTY County Number: 29

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date: 4/18/2023 Meeting Time: 09:00 AM Meeting Location: Courthouse, 2nd floor board room, 513 N Main, Burlington

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-budget-appeals

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)

www.dmcocounty.com

County Telephone Number
(319) 753-8274

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	15,259,676	14,549,983	15,032,097	0.75
Less: Uncollected Delinquent Taxes - Levy Year	2	4,495	4,765	4,765	
Less: Credits to Taxpayers	3	750,284	1,140,945	1,201,584	
Net Current Property Taxes	4	14,504,897	13,404,273	13,825,748	
Delinquent Property Tax Revenue	5	5,220	5,220	2,553	
Penalties, Interest & Costs on Taxes	6	87,250	87,250	142,686	
Other County Taxes/TIF Tax Revenues	7	2,694,309	2,772,705	3,535,566	-12.70
Intergovernmental	8	5,893,264	5,955,674	10,585,757	
Licenses & Permits	9	49,235	49,235	69,443	
Charges for Service	10	920,590	926,227	1,027,154	
Use of Money & Property	11	301,370	463,792	238,956	
Miscellaneous	12	319,174	596,099	441,428	
Subtotal Revenues	13	24,775,309	24,260,475	29,869,291	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	3,829,250	3,741,662	3,200,872	
Operating Transfers In	15	3,117,958	3,036,967	2,728,134	
Proceeds of Fixed Asset Sales	16	15,000	15,000	58,615	
Total Revenues & Other Sources	17	31,737,517	31,054,104	35,856,912	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	9,779,017	9,506,143	8,742,270	5.76
Physical Health and Social Services	19	1,815,830	1,600,098	1,296,918	18.33
Mental Health, ID & DD	20	0	0	1,270,075	
County Environment and Education	21	1,513,772	1,404,859	1,366,004	5.27
Roads & Transportation	22	6,941,680	6,444,610	5,819,190	9.22
Government Services to Residents	23	1,033,196	1,069,610	1,053,589	-0.97
Administration	24	7,215,816	6,009,797	3,845,760	36.98
Nonprogram Current	25	0	0	0	
Debt Service	26	3,884,009	3,680,718	3,362,201	7.48
Capital Projects	27	2,223,347	4,194,000	3,637,441	-21.82
Subtotal Expenditures	28	34,406,667	33,909,835	30,393,448	
Other Financing Uses:					
Operating Transfers Out	29	3,117,958	3,036,967	2,728,134	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	37,524,625	36,946,802	33,121,582	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-5,787,108	-5,892,698	2,735,330	
Beginning Fund Balance - July 1,	33	14,568,401	20,461,099	17,725,769	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	4,671,853	5,989,587	15,252,865	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	2,466,553	0	703,929	
Fund Balance - Unassigned	39	1,642,887	8,578,814	4,504,305	
Total Ending Fund Balance - June 30,	40	8,781,293	14,568,401	20,461,099	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	12,785,789				
Rural Only Levies*:	2,473,887	Urban Areas:			
Special District Levies*:	0	Rural Areas:			
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	554,396				

Explanation of any significant items in the budget or additional virtual meeting information:

- **NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS** The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	3.60000
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	189,966

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:
 City TIF's limit the amount of growth in the General fund.